

**Minutes of the Corporate Management Team (CMT) Meeting  
Held 20<sup>th</sup> January 2022**

**Present:**

Sue Winspear (SW), Auditor General  
Angela Cullen (AC), Deputy AG (Performance Audit)  
Katrina Thomas (KT), Corporate Services Manager

**Apologies:** Patrick Smith (PS), Deputy AG (Financial Audit)

SW chaired the meeting.

**1. Approval of Minutes**

The minutes of 19<sup>th</sup> November 2021 meeting were agreed subject to minor changes, SW to sign and upload them onto the OAG website (**Action: SW**).

**2. Action items**

The **action items** still outstanding from the meeting of 19<sup>th</sup> November 2021 are:

- a) PS and JA to bring to CMT the work done on the IT strategy / policies / options appraisal on future IT arrangements in March 2022 so that CMT could consider next steps. (**Action: PS**)
- b) SW to discuss and take forward the changes to the TRS Admin codes with PS (**Action: SW**)
- c) Draft of an AG Act (**Action: SW**)
- d) Arranging the final document archiving and destruction (**Action: KT**)
- e) Finalise arrangements for staff to access landlines from mobiles (**Action: PS / KT**)

All other actions were cleared.

**No Matters Arising**

## Business Items:

3. CMT had just received the first draft of the **2021 financial statements** from KT prior to the meeting. In response to questions, it became clear that an adjustment for deferred revenue of \$143k and the accrual for audit fees of \$15k was still to happen. These would bring the projected year end surplus down closer to a break-even position. KT said that they hoped to get the draft financial statements to Baker Tilly by Wednesday next week and so SW and AC were happy to stand ready for a further review of the next draft early next week. KT also mentioned that we were down to around \$200k cash but that recent billings should mean this is replenished quickly. AC said that work had started on the annual report and she would start writing tomorrow. KT confirmed that year end leave and TOIL balances had been sent to all staff and agreed and agreed to send annual sick days taken and other staff details to SW and AC for the annual report **(Action: KT)**
4. CMT reviewed the **OAG risk register** and agreed that the risks broadly stood as previously but that under the second operational risk, there should be greater emphasis on the risk of client sickness due to the pandemic and the impact of that on achieving the financial audit statutory deadline and that under the risk relating to employees there should be emphasis on trainees especially given the recent resignation of OAG's two trainees. CMT went through the controls and actions and SW would update the risk register based on the CMT discussion and circulate to CMT to review and agree by email **(Action: SW)**.
5. CMT considered the recent staff survey results and noted with disappointment the drop in many scores of which the drop in "my manager" and "my team" were most concerning. CMT suggested a number of things that could have impacted and some actions that could be taken to help move things forward. SW would start writing up a suggested action plan which could be added to after a discussion with PMT. SW to send the results around with a covering email to staff and this could be discussed further at the Retreat and CMT were open to having a facilitated session to get underneath the high-level messages **(Action: SW)**.
6. SW updated CMT on progress with the **Retreat** organization and asked for their agreement to move the event from 27<sup>th</sup> and 28<sup>th</sup> January to 2<sup>nd</sup> and 3<sup>rd</sup> February to coincide with the UKOT session on ethics and professional skepticism. CMT agreed and also agreed to the proposed agenda including having Christmas lunch on the second day.
7. CMT discussed recent **COVID issues** and reiterated that the 50% working capacity at the Office will have impacted the staff survey results and the cohesiveness of the OAG team. There was a press conference at 3pm that afternoon after which CMT felt the Civil Service may reconsider its policies as it was likely that Cayman would be moving to stage 5 of its re-opening plan. It was agreed that KT should let staff know of the TRS codes to use if off sick with COVID **(Action: KT)** and that AC would give a box of 5 LFTs to half of the staff one week and the other half the following week, using spare single LFTs in the meantime if necessary **(Action: AC)**.
8. CMT agreed to the **recruitment** of two more audit trainees subject to PMT also agreeing this made sense. After discussion, it was felt that no more APLs were needed on a permanent basis based on the latest iteration of the OAG resourcing plan but that temporary resource would be useful through audit peak season if possible.

9. SW raised the issue of **professional subscriptions** and whether OAG should only pay one per person or more if it could be evidenced there was a benefit to the office. After discussion, CMT agreed to pay up to three professional subscriptions per person per annum providing all had a demonstrable business benefits to the OAG and no more than two were for accountancy bodies. SW offered to formalize this is a policy for CMT to agree by email and implement (**Action: SW**).

**Any Other Business:**

10. SW mentioned the dinner being organised to mark Mr. Miller's long service as Chairman of the PAC and that she had discussed this with both the Governor and DG. This would be around \$2k.
11. SW also mentioned the Ombudsman's departure at the end of January and felt there was benefit in having a lunch to mark the departure and to ensure the new Acting Ombudsman understood the support offered by the close working relationship between the two independent offices. CMT agreed to this being funded as hospitality.



Sue Winspear  
Auditor General

22<sup>nd</sup> March 2022

Date